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भाग 4 (ग)

उप-खण्ड(II)

राज्य सरकार तथा अन्य राज्य प्राधिकारियों द्वारा जारी किये गये कानूनी आदेश तथा
अधिसूचनाएं।

FINANCE DEPARTMENT
(TAX DIVISION)
NOTIFICATION

Jaipur, October 09, 2024

S.O.79 .-In exercise of the powers conferred by sub-section (3) of section 1 read with section 51 of the Rajasthan Goods and Services Tax Act, 2017 (Act no. 9 of 2017), hereafter in this notification referred to as the said Act, the State Government, on the recommendations of the Council, hereby makes the following further amendment in this department's notification No. F.12(46)FD/Tax/2017-Pt.-V-113, dated 13th September, 2018, namely:-

In the said notification,

(i) after clause (c) and before the first proviso, the following clause shall be inserted,-

“(d) any registered person receiving supplies of metal scrap falling under Chapters 72 to 81 in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), from other registered person”;

(ii) for the third proviso, the following proviso shall be substituted, namely-

“Provided also that nothing in this notification shall apply to the supply of goods or services or both, which takes place between one person to another person specified under clauses (a), (b), (c) and (d) of sub-section (1) of Section 51 of the said Act, except the person referred to in clause (d) of this notification.”

2. This notification shall come into force with effect from the 10th day of October, 2024.

[F.12(1)FD/Tax/2024- 101]

By Order of the Governor,

Dr. Khushaal Yadav,
Joint Secretary to the Government.